

NEBRASKA ADMINISTRATIVE CODE

TITLE 252, NEBRASKA ADMINISTRATIVE CODE, CHAPTER 2

NEBRASKA DEPARTMENT OF MOTOR VEHICLES

**RULES AND REGULATIONS GOVERNING THE DEPARTMENT
OF MOTOR VEHICLES' PROCEDURES FOR IMPOSING FEES
AND TAXES ON MOTOR VEHICLES PURSUANT TO
NEB. REV. STAT. §§ 60-3,184 THROUGH 60-3,191.**

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LAST EFFECTIVE DATE: February 28, 2000.

RULES AND REGULATIONS GOVERNING THE DEPARTMENT OF MOTOR VEHICLES' PROCEDURES FOR IMPOSING FEES AND TAXES ON MOTOR VEHICLES PURSUANT TO NEB. REV. STAT. §§ 60-3,184 THROUGH 60-3,191.

001 SCOPE. These rules and regulations govern the Department of Motor Vehicles' procedures for imposing fees and taxes on motor vehicles pursuant to Neb. Rev. Stat. §§ 60-3,184 through 60-3,191. They do not cover the registration fees in Chapter 60, Article 3.

002 DEFINITIONS.

002.01 Assembled motor vehicle is a motor vehicle that is materially altered from its construction by the removal, addition or substitution of new or used major component parts. Its make shall be "assembled" and its model year shall be the year in which the motor vehicle was assembled. Assembled motor vehicle also includes a specially constructed motor vehicle.

002.02 Automobile means passenger cars, trucks, utility vehicles, and vans up to and including seven tons.

002.03 Bus means every motor vehicle designed for carrying more than ten passengers and used for the transportation of persons, and every motor vehicle, other than a taxicab, designed and used for the transportation of persons for compensation.

002.04 Cabin trailer means any trailer designed for living quarters and for being towed by a motor vehicle and not exceeding one hundred two inches in width, forty feet in length, or thirteen and one-half feet in height, except as provided in Neb. Rev. Stat. § 60-6,288(2)(k).

002.05 Current model year vehicle means a motor vehicle or trailer for which the model year as designated by the manufacturer corresponds to the calendar year.

002.06 Department means the Nebraska Department of Motor Vehicles.

002.07 Director means the Director of the Nebraska Department of Motor Vehicles.

002.08 **Fee** means the fee imposed upon motor vehicles according to Neb. Rev. Stat. § 60-3,190.

002.09 **Gross vehicle weight** means the sum of the empty weights of a truck or truck-tractor and the empty weights of any trailer, semitrailer, or combination thereof with which the truck or truck-tractor is to be operated in combination at any one time, plus the weight of the maximum load to be carried thereon at any one time.

002.10 **Gross vehicle weight rating** means the value specified by the manufacturer as the loaded weight of a single motor vehicle or trailer.

002.11 **Minitruck** means a foreign-manufactured import vehicle or domestic-manufactured vehicle which (1) is powered by an internal combustion engine with a piston or rotor displacement of one thousand cubic centimeters or less, (2) is sixty-seven inches or less in width, (3) has a dry weight of four thousand two hundred pounds or less, (4) travels on four or more tires, (5) has a top speed of approximately fifty-five miles per hour, (6) is equipped with a bed or compartment for hauling, (7) has an enclosed passenger cab, (8) is equipped with headlights, taillights, turnsignals, windshield wipers, a rearview mirror, and an occupant protection system, and (9) has a four-speed, five-speed, or automatic transmission.

002.12 **Motor vehicle** means every motor vehicle, trailer, and semitrailer subject to the payment of registration fees or permit fees under the laws of this state and every cabin trailer as defined in Neb. Rev. Stat. § 60-339 registered for operation upon the highways of this state.

002.13 **Owner** means a person, firm, or corporation which holds a legal title of a motor vehicle or trailer. If (1) a motor vehicle or trailer is the subject of an agreement for the conditional sale thereof with the right of purchase upon performance of the conditions stated in the agreement and with an immediate right of possession vested in the conditional vendee, (2) a motor vehicle or trailer is subject to a lease of 30 days or more with an immediate right of possession vested in the lessee, or (3) a mortgagor of a motor vehicle or trailer is entitled to possession, then such conditional vendee, lessee, or mortgagor shall be deemed the owner.

002.14 **Recreational vehicle** means a motor vehicle designed for living quarters.

002.15 **Registration date** means the first day of the first month of the registration period or the date of acquisition, whichever is earlier.

002.16 **Registration period** means the period from the date of registration pursuant to Neb. Rev. Stat. § 60-392 to the first day of the month following one year after such date.

002.17 **Semitrailer** means any trailer so constructed that some part of its weight and that of its load rests upon or is carried by the towing motor vehicle.

002.18 **Situs** of a motor vehicle means the tax district where the motor vehicle is stored and kept for the greater portion of the calendar year. For a motor vehicle used or

owned by a student, the situs is at the place of residence of the student if different from the place at which he or she is attending school.

002.19 Tax means the tax imposed upon motor vehicles under Neb. Rev. Stat. § 60-3,185.

002.20 Trailer means any motor vehicle without motive power designed for carrying persons or property and being pulled by a motor vehicle and so constructed that no part of its weight rests upon the towing motor vehicle.

002.21 Truck means a motor vehicle designed, used or maintained primarily for the transportation of property or designated as a truck by the manufacturer.

002.22 Truck-tractor means any motor vehicle designed and used primarily for towing other motor vehicles and not so constructed as to carry a load other than a part of the weight of the motor vehicle or trailer and load being towed.

002.23 Value when new is the manufacturer's suggested retail price for a particular automobile of a particular year, using the manufacturer's body type and model with standard equipment and not including transportation and delivery cost.

003 EXEMPT MOTOR VEHICLES.

003.01 Motor Vehicles Exempt From The Tax And The Fee. The following motor vehicles are exempt from the tax and the fees covered in these rules and regulations:

003.01A Government Motor Vehicles. Motor vehicles owned by the state and its governmental subdivisions and exempt as provided in subdivision (1)(a) or (b) of Neb. Rev. Stat. § 77-202 and all motor vehicles exempted from registrations fees in Neb. Rev. Stat. § 60-3,185.

003.01B Disabled Veteran. One motor vehicle owned and used for his or her personal transportation by an honorably discharged disabled or blind veteran of the United States Armed Forces as defined in Neb. Rev. Stat. § 77-202.23. The application for this exemption must be approved under subsection (1) of Neb. Rev. Stat. § 60-3,189.

003.01C Indians. Motor vehicles owned by Indians as defined in 25 U.S.C. 479.

003.01D Non-resident Military Member. Motor vehicles owned by a member of the United States Armed Forces serving in this state in compliance with military or naval orders if such person is a resident of a state other than Nebraska.

003.01E Charitable Organizations. Motor vehicles owned and used exclusively by an organization or society qualified for a tax exemption provided in subdivision (1)(c) or (d) of Neb. Rev. Stat. § 77-202. The application for this exemption must have been approved under subsection (2) of Neb. Rev. Stat. § 60-3,189.

003.01F Interstate Trucks. Trucks, truck-trailers, trailers, semitrailers, or combinations thereof registered under Neb. Rev. Stat. § 60-3,198.

004 TAX AND FEE PROCEDURES.

004.01 Fee. In addition to the registration fees provided by Chapter 60, Article 3, and the tax, a motor vehicle fee is imposed on all motor vehicles registered for operation in this state.

004.02 County Treasurer Notifies Owner. The county treasurer shall annually determine both the fee and the tax on each motor vehicle registered in the county. He or she shall mail a notice of the amount of the fee and the tax to the registrant at the address shown upon his or her registration certificate. The notice shall be printed on a form and mailed to the registrant on or before the first day of the last month of the registration period.

004.03 Paid Prior to Registration. The tax, motor vehicle fee, and registration fee shall be paid to the county treasurer prior to the registration of the motor vehicle.

005 BASE TAX. The tax is based upon the manufacturer's suggested retail price, gross vehicle weight, or registered weight. It is unrelated to the actual value of the motor vehicle.

005.01 Basis for Base Tax for Passenger Cars, Etc. The base tax for passenger cars, trucks, motorcycles, utility motor vehicles and vans up to and including seven tons gross vehicle weight is based upon the manufacturer's suggested retail price when the motor vehicle was new.

005.01A Example. A current year model stripped van is purchased for the manufacturer's suggested retail price of \$15,000. It is immediately given a complete overhaul into a conversion van with windows, quality stereo and television. This overhaul cost \$10,000 and the value of the motor vehicle is \$25,000. The base tax is based upon the manufacturer's suggested retail price of \$15,000. The base tax is \$180.

005.01B Example. A cost-conscious buyer purchases a current year model car from a dealer for \$9,900. The manufacturer's suggested retail price is \$12,000. The base tax is based upon the manufacturer's suggested retail price of \$12,000. The base tax is \$140.

005.01C Example. A buyer purchases a current year motor vehicle that has hail damage, but is not a salvage motor vehicle. The motor vehicle has a manufacturer's suggested retail price of \$30,000, but, because of the damage, the buyer pays \$22,000. The base price is based upon the manufacturer's suggested retail price of \$30,000. The base tax is \$500.

005.02 Motor Vehicle Tax Schedule. The base tax shall be an amount determined using the following table:

005.02A Automobiles and Motorcycles:

Manufacturer's Suggested Retail Price -- Value When New --	Base Tax
Up to \$3,999	\$ 25
\$4,000 to \$5,999	35
\$6,000 to \$7,999	45
\$8,000 to \$9,999	60
\$10,000 to \$11,999	100
\$12,000 to \$13,999	140
\$14,000 to \$15,999	180
\$16,000 to \$17,999	220
\$18,000 to \$19,999	260
\$20,000 to \$21,999	300
\$22,000 to \$23,999	340
\$24,000 to \$25,999	380
\$26,000 to \$27,999	420
\$28,000 to \$29,999	460
\$30,000 to \$31,999	500
\$32,000 to \$33,999	540
\$34,000 to \$35,999	580
\$36,000 to \$37,999	620
\$38,000 to \$39,999	660
\$40,000 to \$41,999	700
\$42,000 to \$43,999	740
\$44,000 to \$45,999	780
\$46,000 to \$47,999	820
\$48,000 to \$49,999	860
\$50,000 to \$51,999	900
\$52,000 to \$53,999	940
\$54,000 to \$55,999	980
\$56,000 to \$57,999	1,020
\$58,000 to \$59,999	1,060
\$60,000 to \$61,999	1,100
\$62,000 to \$63,999	1,140
\$64,000 to \$65,999	1,180
\$66,000 to \$67,999	1,220
\$68,000 to \$69,999	1,260
\$70,000 to \$71,999	1,300
\$72,000 to \$73,999	1,340
\$74,000 to \$75,999	1,380
\$76,000 to \$77,999	1,420
\$78,000 to \$79,999	1,460
\$80,000 to \$81,999	1,500
\$82,000 to \$83,999	1,540
\$84,000 to \$85,999	1,580

\$86,000 to \$87,999	1,620
\$88,000 to \$89,999	1,660
\$90,000 to \$91,999	1,700
\$92,000 to \$93,999	1,740
\$94,000 to \$95,999	1,780
\$96,000 to \$97,999	1,820
\$98,000 to \$99,999	1,860
\$100,000 and over	1,900

005.02B Assembled Automobiles and Assembled Motorcycles. The base tax for assembled automobiles is sixty dollars (\$60). The base tax for assembled motorcycles is twenty-five dollars (\$25).

005.02B1 Example. A Packard car enthusiast restores a 1939 Packard Sedan. He or she takes the engine from one 1980 Chevrolet, attaches it to a frame from another and completes the motor vehicle with the body from a third. He or she completes the restoration in 2009. The motor vehicle is titled as a 2009 Assembled motor vehicle and the base tax is \$60.

005.03 Base Tax for Cabin Trailers and Recreational Motor Vehicles:

005.03A Cabin trailers, up to one thousand (1,000) pounds -- \$10.

005.03B Cabin trailers, one thousand (1,000) pounds and over and less than two thousand (2,000) pounds -- \$25.

005.03C Cabin trailers, two thousand (2,000) pounds and over -- \$40.

005.03D Recreational vehicles, less than eight thousand (8,000) pounds -- \$160.

005.03E Recreational vehicles, eight thousand (8,000) pounds and over and less than twelve thousand (12,000) pounds -- \$410.

005.03F Recreational vehicles, twelve thousand (12,000) pounds and over -- \$860.

005.04 Base Tax for Trucks:

005.04A Trucks -- over seven (7) tons and less than ten (10) tons -- \$360.

005.04B Trucks -- ten (10) tons and over and less than thirteen (13) tons -- \$560.

005.04C Trucks -- thirteen (13) tons and over and less than sixteen (16) tons -- \$760.

005.04D Trucks -- Sixteen (16) tons and over and less than twenty five (25) tons - \$960.

005.04E Twenty five (25) tons and over -- \$1,160.

005.05 **Base Tax for Buses:** \$360.

005.06 **Base Tax for Trailers Other than Semitrailers:** \$10.

005.07 **Base Tax for Semitrailers:** \$110.

005.08 **Base Tax for Minitrucks:** \$50.

005.09 **Tax Calculation.** The motor vehicle tax shall be calculated by multiplying the base tax times the fraction which corresponds to the age category of the motor vehicle as shown in the following table:

Year	Fraction
First	1.00
Second	0.90
Third	0.80
Fourth	0.70
Fifth	0.60
Sixth	0.51
Seventh	0.42
Eighth	0.33
Ninth	0.24
Tenth and Eleventh	0.15
Twelfth and Thirteenth	0.07
Fourteenth and older	0.00

005.10 **Current Model Year Motor Vehicles.** Current model year motor vehicles are designated as first-year motor vehicles for purposes of the table.

006 **EXCEPTIONS TO THE BASE TAX.**

006.01 **Newer than Current Year Motor Vehicles.** When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial tax in the first registration period and 95 percent of the initial tax in the second registration period. The reduction shall apply only if the motor vehicle is owned or leased by the same person for both registration periods.

006.01A **Example.** In October, 2008, a 2009 passenger car is purchased at a manufacturer's suggested retail price of \$20,000. The base tax is \$300 and the October, 2008, tax is \$300 multiplied by 1.00 or \$300. The tax in October, 2009, is calculated as \$300 multiplied by .95 or \$285. The tax in October, 2010, is calculated as \$300 multiplied by .90 (second year tax) or \$270.

006.02 Salvage. When a motor vehicle is registered which is required to have a title branded as previous salvage pursuant to Neb. Rev. Stat. § 60-175, the tax shall be reduced by 25 percent.

006.03 Assembled Cabin Trailers, Assembled Recreational Vehicles, and Assembled Buses. These assembled vehicles are designated as sixth-year motor vehicles in their first year of registration for purposes of the schedules in this section.

007 DETERMINATION OF MANUFACTURER'S SUGGESTED RETAIL PRICE AND GROSS VEHICLE WEIGHT.

007.01 Valuation of Automobiles. The Department shall determine the value when new of automobiles currently available and shall continue to determine the values of automobiles as new models become available to Nebraska residents.

007.02 Gross Vehicle Weight. The Department shall determine the gross vehicle weight rating of motor vehicles over seven tons.

007.03 Commercially Available Electronic Information. The Department will use appropriate commercially available electronic information to make the determination of the manufacturer's suggested retail price and the gross vehicle weight rating of motor vehicles over seven tons.

008 OBJECTION TO DEPARTMENT'S DETERMINATION.

008.01 Objections to Certification at the Time of Determination. Any person or taxing official may file objections within ten days after a determination has been certified by the Department. All objections must state in writing why the determination is incorrect.

008.02 Objections to the Determination at the Time of Registration. Any affected person may file an objection to the determination of the Department not more than 15 days before and not later than 30 days after the registration date. The objection must state in writing why the determination is incorrect.

008.03 Hearing. Upon the filing of an objection the Department shall fix a time for a hearing. Any party may introduce evidence in reference to the objections, and the Director shall act upon the objections and make an order. Hearing shall be conducted pursuant to 252 NAC 1. The final order by the Director may be appealed in accordance with the Tax Equalization and Review Commission Act. In an appeal to the Tax Equalization and Review Commission, the Department's determination of the manufacturer's retail price is presumed correct, and the party challenging the determination shall bear the burden of proving, by a preponderance of the evidence, the correct valuation or weight.

009 FEE SCHEDULES. The fee shall be calculated by multiplying the base fee times the fraction which corresponds to the age category of the motor vehicle as shown in the following table:

Year	Fraction
First through fifth	1.00
Sixth through tenth	.70
Eleventh and over	.35

009.01 The base fee shall be:

009.01A Automobile with a value when new of less than \$20,000, and assembled motor vehicles -- \$5.

009.01B Automobiles with a value when new of \$20,000 through \$39,999 -- \$20.

009.01C Automobiles with a value when new of \$40,000 or more -- \$30.

009.01D Motorcycles -- \$10.

009.01E Recreational motor vehicles and cabin trailers -- \$10.

009.01F Trucks and buses. All trucks over seven tons and combinations of trucks or truck-tractors, except those trucks, truck-trailers, trailers, or semitrailers registered under Neb. Rev. Stat. § 60-3,198 -- \$30.

009.01G Trailers other than semitrailers -- \$10.

009.01H Semitrailers -- \$30.

009.01I Minitrucks -- \$10.

009.02 **Current Model Year Motor Vehicles.** Current model year motor vehicles are designated as first-year motor vehicles for purposes of the schedules.

009.03 **Newer than Current Model Year.** When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial motor vehicle fee for six registration periods.

010 **REFUND OF FEE AND TAX.**

010.01 **Situations in Which a Refund May Be Appropriate:**

010.01A Upon the transfer of title ownership of any motor vehicle; or

010.01B Upon a change in the tax situs of a motor vehicle to a location outside of this state; or

010.01C Upon a trade-in or surrender of a motor vehicle under a lease; or

010.01D Whenever a type or class of motor vehicle previously taxed and registered is subsequently declared by legislative act or court decision to be illegal or ineligible to be operated on the public roads and no longer subject to registration fees and motor vehicle fees and taxes; or

010.01E In case of loss of possession because of fire, theft, dismantlement, or junking; or

010.01F When a salvage branded certificate of title is issued.

010.02 Date of Event. The date of the event shall be:

010.02A In the case of a transfer or loss, the date of the transfer or loss;

010.02B In the case of a change in the situs, the date of registration in another state;

010.02C In the case of a trade-in or surrender under a lease, the date of trade-in or surrender;

010.02D In the case of a legislative act, the effective date of the act; and

010.02E In case of a court decision, the date the decision is rendered.

010.02F In case of a salvage branded certificate of title, the date when the motor vehicle or trailer was damaged and became unavailable for service.

010.03 Refund. The fee and tax shall be credited or refunded for the number of unexpired months remaining in the registration period from the date of event.

010.03A Exception to Refund – Same Calendar Month. When the motor vehicle is transferred, the situs is changed, the motor vehicle is traded in or surrendered under a lease, a legislative act is enacted, or a court decision is rendered within the same calendar month in which the motor vehicle is acquired, no credit or refund of the fee and tax shall be allowed for that month.

010.04 Two Dollar (\$2) Minimum. No tax or fee refund of less than two dollars (\$2) shall be paid.

010.05 Refund Procedures.

010.05A Credited Toward Owed Fees and Taxes.

010.05A1 If the transferor or lessee acquires another motor vehicle at the time of the transfer, trade-in, or surrender, the transferor or lessee shall have the credit provided for in this section applied toward payment of the motor vehicle fees and taxes then owing.

010.05A2 Direct Refund. If the transferor or lessee does not acquire another motor vehicle at the time of the transfer, trade-in, or surrender, he or she shall file a claim for refund with the county treasurer upon a form prescribed by the Department.

010.05B Period for Refund Claim. The transferor, owner, lessee, or last registered owner shall make a claim for credit or refund of the fee and tax for the unexpired months in the registration period within 60 days from the date of event, except that a refund for a salvage title must be claimed within 60 days from the date of settlement with an insurance company, or will forfeit his or her right to the refund.

010.05C County Treasurer Makes Refund. The county treasurer shall refund the motor vehicle fee from motor vehicle fees which have not been transferred to the State Treasurer. The county treasurer shall refund the tax from undistributed motor vehicle taxes of the taxing unit where the tax money was originally distributed.

010.06 Refunds for Nonresidents. A nonresident owner registered pursuant to Neb. Rev. Stat. § 60-366 may receive from the county treasurer a refund of 50 percent of the original license fee, motor vehicle tax imposed in Neb. Rev. Stat. § 60-3,185, and motor vehicle fee imposed in Neb. Rev. Stat. § 60-3,190, if he or she applies within 90 days of his or her original registration date, and surrenders the registration certificate and license plates which were assigned to him or her.